

Barretts Mountain, NC (BZM)	VOR/DME	(Lat. 35°52'08" N., long. 81°14'26" W.)
Pulaski, VA (PSK)	VORTAC	(Lat. 37°05'16" N., long. 80°42'46" W.)

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Issued in Washington, DC, on February 22, 2005.

**Edith V. Parish,**

*Acting Manager, Airspace and Rules.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-149519-03]

RIN 1545-BC63

#### Section 707 Regarding Disguised Sales, Generally; Hearing Cancellation

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Cancellation of notice of public hearing on proposed rulemaking.

**SUMMARY:** This document provides notice of cancellation of a public hearing on proposed rulemaking relating to treatment of transactions between a partnership and its partners as disguised sales of partnership interests between the partners under section 707(a)(2)(B) of the Internal Revenue Code.

**DATES:** The public hearing originally scheduled for Tuesday, March 8, 2005, at 10 a.m., is cancelled.

**FOR FURTHER INFORMATION CONTACT:** Treena Garrett of the Publications and Regulations Branch, Associate Chief Counsel (Procedure and Administration) (202) 622-7180 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** A notice of proposed rulemaking and notice of public hearing that appeared in the **Federal Register** on Friday, November 26, 2004 (69 FR 68838), announced that a public hearing was scheduled for Tuesday, March 8, 2005, at 10 a.m. in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW., Washington, DC. The subject of the public hearing is proposed regulations under section 707 of the Internal Revenue Code. The public comment period for these proposed regulations expired on Thursday, February 24, 2005. Outlines of oral comments were due on Thursday, February 24, 2005.

The notice of proposed rulemaking and notice of public hearing, instructed

those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of Monday, February 28, 2005, no one has requested to speak. Therefore, the public hearing scheduled for Thursday, March 8, 2005, is cancelled.

**Cynthia E. Grigsby,**

*Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. 05-4142 Filed 2-28-05; 2:41 pm]

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[CGD07-04-148]

RIN 1625-AA09

#### Drawbridge Operation Regulations; CSX Railroad, Hillsborough River, Mile 0.7, Tampa, FL

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to change the regulations governing the operation of the CSX Railroad Bridge across the Hillsborough River, mile 0.7, Tampa, Florida. Previously owned by the Seaboard System Railroad, the bridge is now called the CSX Railroad Bridge vice the Seaboard System Railroad Bridge. This proposed rule would allow the bridge to operate using an automated system without an onsite bridge tender. Currently, the bridge is required to open on signal.

**DATES:** Comments and related material must reach the Coast Guard on or before May 2, 2005.

**ADDRESSES:** You may mail comments and related material to Commander (obr), Seventh Coast Guard District, 909 S.E. 1st Ave, Suite 432, Miami, FL 33131-3050. Commander (obr) maintains the public docket for this rulemaking. Comments and material received from the public, as well as documents indicated in the preamble as being available in the docket, will become part of this docket and will be available for inspection or copying at the Bridge Branch, Seventh Coast Guard District, between 8 a.m. and 4:30 p.m.,

Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** Mr. Gwin Tate, Project Manager, Seventh Coast Guard District, Bridge Branch, 305-415-6743.

#### SUPPLEMENTARY INFORMATION:

##### Request for Comments

We encourage you to participate in this rulemaking by submitting comments and related material. If you do so, please include your name and address, identify the docket number for this rulemaking [CGD07-04-148], indicate the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like to know they reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.

##### Public Meeting

We do not now plan to hold a public meeting. But you may submit a request for a meeting by writing to the Bridge Branch, Seventh Coast Guard District, at the address under **ADDRESSES** explaining why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.

##### Background and Purpose

The CSX Railroad owner has requested that the Coast Guard remove the existing regulations governing the operation of the CSX Railroad Bridge over the Hillsborough River and allow the bridge to operate utilizing an automated system. The CSX Railroad Bridge is located on the Hillsborough River, mile 0.7, Tampa, Florida. The current regulation governing the operation of the CSX Railroad Bridge is published in 33 CFR 117.291 and requires the bridge to open on signal from 4 p.m. to 12 midnight Monday through Friday. At all other times, the draw shall be maintained in the fully open position.

Currently, there is only one train transit per day. Under the proposed rule, the bridge would remain in the open position to vessel traffic at all